

EXHIBIT III-DB1

REPORT NAME:	SCO Reconciliation Report			REPORT NO:	CSTARDB1
PURPOSE:	Displays summarized appropriation amounts used in the monthly SCO/CALSTARS reconciliations.				
DESCRIPTION:	This report combines data from the Appropriation and Document Files by Enactment Year. It is used in conjunction with the HB4 Report for reconciling appropriation accounts with the SCO. It is supported by the D16 Report. The D16 Report lists documents that make up the totals that appear on the DB1 Report. See the DB2 Report for automated SCO reconciliations.				
REPORT REQUEST OPTIONS:					
Report Period:					
FM: CM, PM or PY					
P: Not Applicable					
Level of Detail:					
<u>Index (I)</u>		<u>Program (P)</u>		<u>Object/Source (O/S)</u>	
0-No Organization		Not Applicable		Not Applicable	
1-Section					
				<u>Fund (F)</u>	
				1-Fund	
				2-Fund Detail	
Fund Selection: Blank (all Funds) or any valid Fund, except Fund 0998.					
GLAN Selection: Used to select a specific Enactment Year, Blank (all Enactment Years) or any valid 4-digit Enactment Year					
Additional Report Selection Options: Not applicable					
Destination Options: All available output media					
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:					
Report Period FM: PM or PY					
Level of Detail: All options available					
Fund Selection: Blank only					
FINANCIAL ELEMENTS:					
Beginning Balance: The ending balance from the prior month's DB1. Normal balance is a Debit for Receivables; Credit for Payables.					
Net Monthly Activity: Activity occurring during the month for the General Ledger (GL) within the Appropriation Account. Balance may be either a Debit or a Credit.					
Ending Balance: Calculated as the sum of Beginning Balance and Net Monthly Activity. Normal balance is a Debit for Receivables; Credit for Payables.					
Balance for SCO Reconciliation: Ending Balance with the correct sign required for entry on the SCO/CALSTARS reconciliation forms. Usually the reverse sign of the Ending Balance.					

EXHIBIT III-DB1 (Continued)

REPORT NAME: SCO Reconciliation Report	REPORT NO: CSTARDB1														
<p>SPECIAL NOTES:</p> <p>Data is displayed in one of these GL Type classifications:</p> <p>Receivables: Document File records with GLs 0001-1999.</p> <p>Payables: Document File records with GLs 3000-6170.</p> <p>Other: Document File records with GLs 2000-2999 and 6171-9999 and all Appropriation File records. GL 3010 debit balances will appear with the description "Reclass Accts Payable/Enc".</p> <p>The report is organized by SCO Type in the same order as the SCO Agency Reconciliation Report: SCO Type R-Revenues first; then D-Disbursements (Expenditures), F-Reimbursements, F-Federal Funds, T-Operating Transfers and finally, D-Disbursements (Advances).</p> <p>Document File records are included when they have an Appropriation Symbol, are not in Fund 0998 (ORF), and the GL is one of the following: 1190, 1311 through 1314, 1320, 1330, 1400, 1500, 1710, 1730, 1740, 1750, 3010, 3020, 3110, 3210, 3220, 3290, 3310, 6150 or 6170. Document File records in GLs 1400, 1500 and 3020 are not included when they do not have an Appropriation Symbol.</p> <p>Document File records with a zero balance are excluded from the report.</p> <p>Document File records with an AS Table Account Type of CA are identified as the "Clearing Account."</p> <p>Document File records with a Source of 4nnnnn, 58nnnn or 9nnnnn do not have Source displayed on the report.</p> <p>Scheduled Reimbursements includes Appropriation File records with Account Type 90, or any other Account Type (except 91 or 92) that contains data in one of the Reimbursement Financial Fields. Miscellaneous Reimbursements have an Account Type of 92 and Unscheduled Reimbursements have an Account Type of 91.</p> <p>If the AS Table Account Type is PR, the Reference is followed with the FFY from the AS Table.</p> <p>If the Reference is 980, it is set to 000 for display on the report.</p> <p>Account Type CA has Program set to 99.</p> <p>The following Appropriation File financial fields are shown as specific GLs on the report:</p> <table> <thead> <tr> <th><u>GL</u></th> <th><u>AP File Financial Field</u></th> </tr> </thead> <tbody> <tr> <td>6297</td> <td>Net Cost Allocation</td> </tr> <tr> <td>6297</td> <td>SCO PFA Posted</td> </tr> <tr> <td>1110</td> <td>Unremitted Abatement, Revenue & Reimbursement</td> </tr> <tr> <td>1115</td> <td>Intransit Abatement, Revenue & Reimbursement</td> </tr> <tr> <td>6160</td> <td>Monthly Allocated Encumbrances</td> </tr> <tr> <td>6151</td> <td>Annual Allocated Encumbrances</td> </tr> </tbody> </table>		<u>GL</u>	<u>AP File Financial Field</u>	6297	Net Cost Allocation	6297	SCO PFA Posted	1110	Unremitted Abatement, Revenue & Reimbursement	1115	Intransit Abatement, Revenue & Reimbursement	6160	Monthly Allocated Encumbrances	6151	Annual Allocated Encumbrances
<u>GL</u>	<u>AP File Financial Field</u>														
6297	Net Cost Allocation														
6297	SCO PFA Posted														
1110	Unremitted Abatement, Revenue & Reimbursement														
1115	Intransit Abatement, Revenue & Reimbursement														
6160	Monthly Allocated Encumbrances														
6151	Annual Allocated Encumbrances														

EXHIBIT III-DB1 (Continued)

REPORT NAME: **SCO Reconciliation Report**REPORT NO: **CSTARDB1****REPORT SORT:**

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
SCO Type	None	Yes	No
Account Type	None	Yes	No
Program/Category/Source ^{1/}	None	Yes	No
General Ledger Type Number	Not shown on report ^{2/}	No	No
General Ledger Type	Not shown on report ^{2/}	No	No
General Ledger	None	No	Yes

^{1/} Program/Category/Source records are sorted in the following sequence:

1. Clearing Account (Account Type **CA**)
2. Category
3. Program
4. Source Code.

^{2/} The following values are assigned for GL Type Number and GL Type based on the GL Number:

<u>GLAN SERIES</u>	<u>No.</u>	<u>TYPE</u>
0001 - 2000	1	Receivables
2999 - 6170	2	Payables
All Others	4	Other

EXHIBIT III-DB1 (Continued)

DB1 Report SCO Type File Classification

This table displays the report selection criteria. The DB1 Report uses Source for matching. Document File records with Source **4nnnnn**, **58nnnn** or **9nnnnn** are ignored when matching Appropriation File records because these codes are not posted to the Appropriation File.

SCO Type	DF File Record Selection Criteria	AP File Record Selection Criteria
R - Revenues	SCO Type "R - Revenue" assigned if Fund is NOT 0888 or 0890 and when: 1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is 400000-579999, 590000-699999 . 2) GL is 1313 or 1314; AND Appropriation Symbol is present.	SCO Type "R - Revenue" assigned if Fund is NOT 0888 or 0890 for: 1) Unremitted Revenue - shown as GL 1110-Unremitted Cash. 2) In-transit Revenue—shown as GL 1115-Cash in Transit.
D - Disbursements (Expenditures)	SCO Type "D - Disbursement (Expenditures)" assigned when: 1) GL is 1311, 3010, 3040, 3110, 3210, 3220, 3290, 3310, 6150 or 6170; AND Appropriation Symbol is present. 2) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is blank, 000000-299999, 580000-589999 . 3) GL is 3020 and Appropriation Symbol is NOT present.	SCO Type "D - Disbursement (Expenditures)" assigned for: 1) Unremitted Abatements - shown as GL 1110-Unremitted Cash. 2) In-Transit Abatements - shown as GL 1115-Cash in Transit. 3) SCO PFA Posted Less Net Cost Allocation—shown as GL 6297-PFA Outstanding. 4) Displays either Monthly Allocated Encumbrances—shown as GL 6160-Monthly Allocated Encumbrances; OR Annual Allocated Encumbrances - shown as GL 6151-Annual Allocated Encumbrances.
F - Reimbursements	SCO Type "F - Reimbursements" assigned when: 1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is 9nnnnn . 2) GL is 1312 AND Appropriation Symbol is present.	SCO Type "F - Reimbursements" assigned for: 1) Unremitted Reimbursements - shown as GL 1110-Unremitted Cash. 2) In-Transit Reimbursements - shown as GL 1115-Cash in Transit.
F - Federal Funds	SCO Type "F - Federal Funds" assigned if Fund is 0888 or 0890 and when: 1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is 400000-579999, 590000-699999 . 2) GL is 1313 or 1314; AND Appropriation Symbol is present.	SCO Type "F - Federal Funds" assigned if Fund is 0888 or 0890 for: 1) Unremitted Revenue—shown as GL 1110-Unremitted Cash. 2) In-Transit Revenue—shown as GL 1115-Cash in Transit.
T - Operating Transfers	SCO Type "T - Operating Transfers" assigned when: 1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is 3nnnnn . 2) GL is 1400, 1500; AND Appropriation Symbol is NOT present.	No matching Appropriation File records.
D - Disbursements (Advances)	SCO Type "D - Disbursement (Advances)" assigned when: GL is 1190, 1710, 1730, 1740 or 1750; AND Appropriation Symbol is present.	No matching Appropriation File records.

EXHIBIT III-DB2 (Continued)

REPORT NAME: SCO/CALSTARS Monthly Reconciliation Report	REPORT NO: CSTARDB2
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SPECIAL NOTES (Continued):

Balances between SCO and CALSTARS in the Budget/Adjust/Advance and Receipt/Disbursements columns may not be equal. This may occur if accounting activity was not posted or was posted incorrectly. Proper corrective action should be taken. However, if a prior year appropriation has an out of balance condition between columns, by offsetting amounts, it is most likely the accruals from the previous year. No corrective action is necessary.

On a revenue account, an Out of Balance condition may represent prior year accruals. Make a notation in the Adjustment to SCO Accounts and record the accrual figures in the proper columns. This is similar to the Report 15, Reverse Prior Year Accrual process and will assist in the preparation of this year-end report.

To determine the accrual figures for both expenditures and revenues, agencies may use the prior year reconciliations, Report 1 adjusted by encumbrances, Report 15 adjusted by encumbrances and Report 3. In Report 1 and Report 15 the encumbrances are adjusted out of the accruals because they do not reduce the appropriation balance brought forward and will be included as current year expenditures.

Report includes 'C' and 'Q' accounts. The accruals displayed for these control accounts are all the accruals of the individual CALSTARS appropriations that roll up to the particular C or Q control account. The amount displayed for the "Balance Per CALSTARS" is the sum of the balances for each of the individual CALSTARS appropriations.

REPORT SORT:

SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Organization	None	Yes	No
Fund	None	Yes	No
Sub-Fund	None	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
Category	None	Yes	No
Program	None	Yes	No
Element	None	Yes	No
Component	None	Yes	No
Task	None	Yes	No
Revenue Account	None	Yes	No
Account Type	None	Yes	No
Control Type	None	Yes	No

The SCO Account information is derived from the AS Table. Therefore, if multiple Appropriation Symbols look up the same SCO Account information, multiple lines are displayed in the report heading showing the different CALSTARS records. It does not necessarily result in a separate report page.

If the SCO Account Section on the Report is blank, page breaking occurs on a change in any CALSTARS Account field value, with some exceptions. For the Section and the Fund Detail fields, multiple values cause '***' to be displayed and page breaking does not occur.

EXHIBIT III-DB2 (Continued)

CSTARDB2 9990 (DEST: AA SPEC) PM, ,0,0,0,0, ,2010, , , , ***** RUN:10/26/10 TIME:15:03
FISCAL MONTH: 03 SEPTEMBER ***** FND(ALL)* GL(2005)

DEPARTMENT OF AIR QUALITY (9990)
SCO/CALSTARS MONTHLY RECONCILIATION REPORT
AS OF 09/30/10

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SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2010	001		99					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001									CA	2010	900

	GL ACCT	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENTS	BALANCES
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		\$ 0.00	4,742,407.38	4,742,407.38
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS/REC - ABATEMENTS	1311		64.34-	64.34-
DUE FROM OTHER FUNDS OR APPROPRIATIONS	1400		35.00-	35.00-
CLAIMS FILED	3020		39,413.75	39,413.75
ENCUMBRANCES	6150		5,947,624.49	5,947,624.49
ALLOCATED ENCUMBRANCES - MONTHLY	6160		5,947,624.49-	5,947,624.49-
ALLOCATION CLEARING ACCOUNT	6297		4,781,721.79-	4,781,721.79-
TOTAL ACCRUALS		\$ 0.00	4,742,407.38-	4,742,407.38-

SCO ADJUSTED BALANCE	\$	0.00	0.00	0.00
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ADJUSTMENT TO SCO ACCOUNTS:	DATE	CORRECTED			
			\$		
			\$		
			\$		
			\$		
			\$		

SCO FINAL ADJUSTED BALANCE	\$
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BALANCE PER CALSTARS	\$	0.00	0.00	0.00
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ADJUSTMENT TO CALSTARS ACCOUNTS:	DATE				
	CORRECTED				
		\$			
		\$			
		\$			
		\$			
		\$			

CALSTARS FINAL ADJUSTED BALANCE	\$
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SIGNATURE OF PERSON PERFORMING RECONCILIATION	DATE	SIGNATURE OF PERSON REVIEWING RECONCILIATION	DATE
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 MATCHING SCO AND CALSTARS SCO ACCOUNT DATA FOUND

EXHIBIT III-DB2 (Continued)

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CSTARDB2 9990 (DEST: AA SPEC) PM, ,0,0,0,0, ,2010, , , , ***** RUN:10/26/10 TIME:15:03
FISCAL MONTH: 03 SEPTEMBER ***** FND(ALL)* GL(2005)

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DEPARTMENT OF AIR QUALITY (9990)
SCO/CALSTARS MONTHLY RECONCILIATION REPORT
AS OF 09/30/10

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SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2010	001	90						F	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001									90	2010	801

	GL ACCT	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENTS	BALANCES
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		\$ 13,410,000.00	1,017,988.10-	12,392,011.90
APPLY: CURRENT YEAR ACCRUALS:				
DUE FROM OTHER FUNDS OR APPROPRIATIONS	1400		391,009.15-	391,009.15-
TOTAL ACCRUALS		\$ 0.00	391,009.15-	391,009.15-
SCO ADJUSTED BALANCE		\$ 13,410,000.00	1,408,997.25-	12,001,002.75

ADJUSTMENT TO SCO ACCOUNTS:	DATE	CORRECTED			
		\$			
		\$			
		\$			
		\$			
		\$			

SCO FINAL ADJUSTED BALANCE \$ _____

BALANCE PER CALSTARS	\$	13,410,000.00	1,114,569.12-	12,295,430.88
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ADJUSTMENT TO CALSTARS ACCOUNTS:	DATE	CORRECTED			
			\$		
			\$		
			\$		
			\$		
			\$		

CALSTARS FINAL ADJUSTED BALANCE \$ _____

SIGNATURE OF PERSON PERFORMING RECONCILIATION	DATE	SIGNATURE OF PERSON REVIEWING RECONCILIATION	DATE
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MATCHING SCO AND CALSTARS SCO ACCOUNT DATA FOUND OUT OF BALANCE BY: \$ 294,428.13-

EXHIBIT III-DB3 (Continued)

NOTE: The DB3 consists of three parts:

- Fund Level Accruals
- Appropriation Adjustments and Accruals
- General Ledger Account Verification

Although these sections are described separately, all three may be produced when the DB3 is requested.

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3								
PURPOSE: Consolidates year-end accruals and adjustments for electronic transmittal to SCO in lieu of hard copies of Reports 1, 2, 3, 5 and 15.									
DESCRIPTION: The report gathers accrual and adjustment data from the CALSTARS Appropriation, Document, Subsidiary, General Ledger, and FM13 On-line HY Files as well as from two SCO Agency Files for the purpose of preparing a year-end electronic transmittal of accruals and adjustments to SCO for Governmental Cost Funds (including Bond Funds with Fund Source "B"). Records are combined primarily using the CALSTARS SCO Account Segment data in the Appropriation Symbol Table record to match like SCO Account information. The report is divided into three sections. Two sections of the report, the Fund Level Accruals and the Appropriation Adjustments and Accruals, will show up to eleven edits that may be used to identify and reconcile out of balance accounts that are non-transmittable. Nine automated year-end transaction codes, TC 750 – TC 760, are available to post items such as Prepayments to the Architecture Revolving Fund (ARF) or Report 3 adjustments. See Volume 7, Chapter IV-B for more information about this process.									
REPORT REQUEST OPTIONS: Report Period: FM: PY P: T=Transmittable records; N=Non-transmittable records; Blank=All records. Level of Detail: <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>Index (I)</u></td> <td style="text-align: center;"><u>Program (P)</u></td> <td style="text-align: center;"><u>Object/Source (O/S)</u></td> <td style="text-align: center;"><u>Fund (F)</u></td> </tr> <tr> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">0-No Appropriation Titles 1-Prints Appropriation Titles on Appn Adjust & Accruals section</td> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">Not Applicable</td> </tr> </table> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Used to select a specific enactment year. Blank (all Enactment Years) or any valid 4-digit Enactment Year. Additional Report Selection Options: Not applicable Destination Options: All available output media (ROPES Queue RDD1; Report Class A) E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: All options available P: Blank only Fund Selection: Blank only GLAN Selection: Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	Not Applicable	0-No Appropriation Titles 1-Prints Appropriation Titles on Appn Adjust & Accruals section	Not Applicable	Not Applicable
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>						
Not Applicable	0-No Appropriation Titles 1-Prints Appropriation Titles on Appn Adjust & Accruals section	Not Applicable	Not Applicable						

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3																				
<p>SECTION 1 (Continued):</p> <p>FUND LEVEL ACCRUALS (Continued):</p> <p>SPECIAL NOTES:</p> <p style="margin-left: 40px;">The 0 preceding the GL subsidiary for GL 1600 (e.g. GL 1600.01319) is not displayed on the report, but is displayed on the electronic transmittal.</p> <p style="margin-left: 40px;">Auto year-end TC's 750 – 760 are not reversed in the new year.</p> <p style="margin-left: 40px;">When the DB3 Report is ordered with Enactment Year in the GLAN field, the Fund Level Accruals section is not produced.</p>																					
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">SCO DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Organization</td> <td style="text-align: center;">None</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td>Section</td> <td style="text-align: center;">None</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td>Fund</td> <td style="text-align: center;">None</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td>Sub-fund/Fund</td> <td style="text-align: center;">None</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Organization	None	Yes	No	Section	None	Yes	No	Fund	None	Yes	No	Sub-fund/Fund	None	Yes	No
SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																		
Organization	None	Yes	No																		
Section	None	Yes	No																		
Fund	None	Yes	No																		
Sub-fund/Fund	None	Yes	No																		

EXHIBIT III-DB3 (Continued)

[illegible]

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FUND LEVEL ACCRUALS:

SCO ACCOUNT: ORG FUND SUB-FD

9990 0001

CALSTARS:	ORG	SEC	FUND	FD-DTL
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9990 0001

	GL ACCT/ SUBSIDIARY	GENERAL LEDGER AMOUNT	BALANCE
CURRENT YEAR ACCRUALS:			
GENERAL CASH	1110	314,885.48	
REVOLVING FUND CASH	1130	26,364.03	
ACCOUNTS RECEIVABLE OTHER	1319	920,279.57	
PROVISION FOR DEFERRED REC / A/R - OTHER	1600.1319	920,279.57-	
PREPAYMENT TO ARCHITECTURE REVOLVING FUND	1730.0602	28,000.00	
DUE TO OTHER FUNDS	3114.0094	644.00-	
REIMBURSEMENTS COLLECTED IN ADVANCE	3420	120,436.00-	
UNCLEARED COLLECTIONS	3730	193,805.48-	
RESERVE FOR PREPAID ITEMS	5330.0602	28,000.00-	
TOTAL ACCRUALS LESS REVOLVING FUND			0.00

EXHIBIT III-DB3 (Continued)

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CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0, , , , , , , , , ***** RUN:07/29/10 TIME:10:07
PRIOR FISCAL YEAR: 2010 ***** FND(ALL)* GL(ALL)*
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DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/10

***** PAGE 15

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2010	001		10					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001				10					00	2010	100

GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
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ACCT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:	23,303,658.00-	14,862,525.39	8,441,132.61-
REVERSE PY ADJUSTMENTS TO SCO	0.00	0.00	0.00

REVERSE PY ACCRUALS	0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:			

DUE TO OTHER FUNDS	3114.0890	0.00	2,963.00	2,963.00
TOTAL ADJUSTMENTS		0.00	2,963.00	2,963.00

APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS PAYABLE	3010	0.00	1,267,070.53	1,267,070.53

DUE TO OTHER APPNS	3115	0.00	1,385,729.73	1,385,729.73
TOTAL ACCRUALS		0.00	2,652,800.26	2,652,800.26

PENDING BUDGET REVISIONS	0.00	0.00	0.00
SCO ADJUSTED BALANCE	23,303,658.00-	17,518,288.65	5,785,369.35-

BALANCE PER CALSTARS	23,303,658.00-	17,518,288.65	5,785,369.35-
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FUNDED BY REIMBURSEMENTS	1420	0.00	90,250.00-	0.00
ENCUMBRANCES	3010	0.00	1,267,070.53	0.00

EXHIBIT III-DB3 (Continued)

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CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,          ,      ,      ,      ,      ,      ,      ,      ,      ,      ***** RUN:07/29/10 TIME:10:0
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PRIOR FISCAL YEAR: 2010 ***** FND(ALL)* GL(ALL)*

DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/10

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT				
	9990	0001		2010	001	90						F	C				
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001									90	2010	801

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		16,883,169.00	9,962,938.22-	6,920,230.78
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
APPLY: CURRENT YEAR ACCRUALS:				
GENERAL CASH, REMITTANCE IN TRANSIT	1115	0.00	65,829.80-	65,829.80-
DUE FROM OTHER FUNDS	1410.0006	0.00	296,163.95-	296,163.95-
DUE FROM OTHER FUNDS	1410.0042	0.00	63,380.83-	63,380.83-
DUE FROM OTHER FUNDS	1410.0044	0.00	80,271.33-	80,271.33-
DUE FROM OTHER APPNS	1420	0.00	2,444,264.90-	2,444,264.90-
DUE FROM OTHER GOVERNMENTAL ENTITIES	1590	0.00	225.00-	225.00-
TOTAL ACCRUALS		0.00	2,950,135.81-	2,950,135.81-
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		16,883,169.00	12,913,074.03-	3,970,094.97
BALANCE PER CALSTARS		16,883,169.00	12,913,074.03-	3,970,094.97

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
---	----------------------------

SECTION 3:

GENERAL LEDGER ACCOUNT VERIFICATION:

This information is used to verify that all account information is selected for the report. All selected account information is summarized by GL Account for comparison with the CALSTARS G02 report. The report can be used to identify the automated year-end transactions required when the Fund Level Accruals section of the DB3 is not balanced.

An example of the General Ledger Verification section of the Automated SCO Year-end Report is displayed on page III-D-31.

HEADER:

FUND (number and name)

BODY OF REPORT:

GL Acct: GL number from D31 table.

Description: GL title from D31 table.

Debits: Sum of financial amounts found in the Fund Level Accruals and Appropriation Adjustments and Accruals sections of the report for General Ledgers that normally have a Debit balance. If the sum is a credit balance (abnormal), a '-' is printed to right of the amount.

Credits: Sum of financial amounts found in the Fund Level Accruals and Appropriation Adjustments and Accruals sections of the report for General Ledgers that normally have a Credit balance. If the sum is a debit balance (abnormal), a '-' is printed to the right of the amount.

Total Fund: Sum of Debits column; sum of Credits column.

Footnote D: Amounts Will Not Reconcile To G02 Once Auto YE TC's Post

After input of the automated transaction codes (TC 750 – TC 760), GL accounts 1400, 3110, 3400, and 5330 on the DB3 report may no longer reconcile to the G02 report.

Footnote E: GL 55xx May Or May Not Reconcile To The G02 Report

The amount shown in Fund Balance (GL 55XX) in the DB3 GL Verification page will **not** necessarily agree with the G02 Post-closing Fund Balance report. The DB3 Report uses this account as a "balancing figure" to net the debits and credits depending on the other GL accounts displayed or not included, (i.e., GL 1730 Prepayments).

Footnote F: Agencies Must Report Prepay To ARF (Auto Year End TC 750)

This footnote appears after agencies have posted automated year-end transaction code (TC 750) to report GL 1730 Prepayments to the ARF and GL 5330 Reserve for Prepaid Items (Subsidiary 0602).

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
---	----------------------------

SECTION 3 (Continued):

GENERAL LEDGER ACCOUNT VERIFICATION (Continued):

SPECIAL NOTES (Continued):

Report of Edit messages do not appear on the General Ledger Account Verification.

When the DB3 is requested with an **N** or **T** report option, the General Ledger Account Verification is not produced.

Fund Balance is displayed as GL 55XX on the General Ledger Account Verification.

The GL Account Verification section contains only balances for the real GL accounts that represent accruals and adjustments to SCO, such as GL 1110 General Cash. It does **not** include accounts already recorded by SCO such as:

- GL 1140 Cash in State Treasury
- GL 1210 Deposits in SMIF
- GL 1730 Prepayments to Other Funds or Appropriations

Note: Prepayments to the ARF (Subsidiary 0602) must be reported to SCO by posting TC 750.

- GL 5330 Reserve For Prepaid Items

Nominal accounts (GL 8000 Revenue through GL 9891 Refunds to Reverted Appropriations)

Any other general ledger account that would not be reported on the manual year-end statement Report 1 - Report of Accruals (Forms 571 A, B).

GL 1600 Provision for Deferred Receivables will not reconcile to the G02 Post-closing Trial Balance Report if the transactions to record subsidiaries (TC 593s) were posted with incorrect amounts - see the G02 Subsidiaries on File section for related error messages. The TC 593 transactions must be corrected in order to balance to the G02 Report, and prior to transmitting the year-end data to SCO.

REPORT SORT:

SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Organization	None	Yes	No
Sub-fund/Fund Detail	None	Yes	No
GL Acct	None	N/A	No

EXHIBIT III-DB3 (Continued)

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0, , , , , ,
PRIOR FISCAL YEAR: 2010 ***** FND(ALL)* GL(ALL)*

DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/10

***** RUN:07/29/10 TIME:10:07

***** PAGE 1

GENERAL LEDGER ACCOUNT VERIFICATION:

FUND: 0001 GENERAL FUND

GL ACCT	DESCRIPTION	DEBITS	CREDITS	
1110	GENERAL CASH	314,241.48	0.00	
1130	REVOLVING FUND CASH	26,364.03	0.00	
1115	GENERAL CASH, REMITTANCE IN TRANSIT	65,829.80	0.00	
1190	CASH ON HAND	50.00	0.00	
1311	ACCOUNTS/REC - ABATEMENTS	204.00	0.00	
1312	ACCOUNTS RECEIVABLE - REIMBURSEMENTS	880.00	0.00	
1319	ACCOUNTS RECEIVABLE OTHER	920,279.57	0.00	
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	6,848,694.78	0.00	D
1500	DUE FROM OTHER GOVERNMENTS	1,185.00	0.00	
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	920,279.57	
1710	EXPENSE ADVANCES	7,263.10	0.00	
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	28,000.00	0.00	F
3010	ACCOUNTS PAYABLE	0.00	2,823,618.29	
3020	CLAIMS FILED	0.00	311,448.99	
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	11,190,981.11	D
3400	ADVANCE COLLECTIONS	0.00	120,436.00	D
3730	UNCLEARED COLLECTIONS	0.00	193,805.48	
5330	RESERVE FOR PREPAID ITEMS	0.00	28,000.00	D
55XX	FUND BALANCE	7,375,577.68	0.00	E
*TOTAL FUND 0001		15,588,569.44	15,588,569.44	

FOOTNOTE D: AMOUNTS WILL NOT RECONCILE TO G02 ONCE AUTO YE TC'S POST

FOOTNOTE E: GL 55XX MAY OR MAY NOT RECONCILE TO THE G02 REPORT; REFER TO CPM VOLUME 7, CHAPTER IV-B FOR CLARIFICATION

FOOTNOTE F: AGENCIES MUST REPORT PREPAY TO ARF (AUTO YEAR END TC 750).

EXHIBIT III-D01

REPORT NAME: Document Report of Encumbrances, Obligations and Payables	REPORT NO: CSTARD01																
PURPOSE: Provides information to assist in monitoring the status of individual liabilities.																	
DESCRIPTION: The D01 Report displays Document File records for the following General Ledgers: 3010, 3040, 3110, 3210, 3220, 3290, 3730, 6150 and 6170. See the D05 Report for GL 3020.																	
REPORT REQUEST OPTIONS: <div style="margin-left: 20px;"> Report Period: FM: CM, PM or PY P: Not Applicable </div> <div style="margin-left: 20px; margin-top: 10px;"> Level of Detail: <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left; width: 25%;"><u>Index (I)</u></th> <th style="text-align: left; width: 25%;"><u>Program (P)</u></th> <th style="text-align: left; width: 25%;"><u>Object/Source (O/S)</u></th> <th style="text-align: left; width: 25%;"><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>0-All Records</td> <td>Not Applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td>1-Project</td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td>2-Work Phase</td> <td></td> <td></td> </tr> </tbody> </table> </div> <div style="margin-left: 20px; margin-top: 10px;"> Fund Selection: Blank (all Funds) or any valid Fund </div> <div style="margin-left: 20px; margin-top: 10px;"> GLAN Selection: Blank (all GLs), 3010, 3040, 3110, 3210, 3220, 3290, 3730, 6150 or 6170 </div> <div style="margin-left: 20px; margin-top: 10px;"> Additional Report Selection Options: <div style="margin-left: 20px;"> Index Range: Enter the Index or range of Indexes. Leave blank for all Indexes. </div> <div style="margin-left: 20px; margin-top: 10px;"> PCA Range: Enter the PCA or range of PCAs. Leave blank for all PCAs. </div> <div style="margin-left: 20px; margin-top: 10px;"> OBJ Range: Enter the Object Detail or range of Object Details. Leave blank for all Object Details. </div> <div style="margin-left: 20px; margin-top: 10px;"> FFY Selection: Enter the FFY or leave blank for all FFYs. </div> <div style="margin-left: 20px; margin-top: 10px;"> PRJ/WP Selection: Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases. </div> </div> <div style="margin-left: 20px; margin-top: 10px;"> Destination Options: All available output media </div> <div style="margin-left: 20px; margin-top: 10px;"> E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: <div style="margin-left: 20px;"> Report Period FM: PM or PY Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only </div> </div>		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	0-No Organization	0-All Records	Not Applicable	1-Fund	1-Section	1-Project		2-Fund Detail		2-Work Phase		
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>														
0-No Organization	0-All Records	Not Applicable	1-Fund														
1-Section	1-Project		2-Fund Detail														
	2-Work Phase																

EXHIBIT III-D01 (Continued)

REPORT NAME: Document Report of Encumbrances, Obligations and Payables	REPORT NO: CSTARD01																																				
FINANCIAL ELEMENTS: <p>Original Document: The amount of funds encumbered or obligated by the original accounting transaction. Normal balance is a Credit.</p> <p>Adjustments: Net of subsequent entries to increase or decrease the original document amount. Normal balance may be a Debit or Credit.</p> <p>Liquidations: The amount that has been liquidated. For Encumbrances (6150) when a final payment is recorded, this amount is the sum of the original and adjustments columns. Normal balance is a Debit.</p> <p>Payments: The actual expenditures or payments made against the document. For Encumbrances (6150), this may be more than the amount in the liquidations column. Normal balance is a Debit.</p> <p>Balance: Calculated as the sum of Original Document, Adjustments, and Liquidations.</p>																																					
SPECIAL NOTES: <p>If the requested Program level is 1 or 2, only documents with a Project are selected. (Project not blank.)</p> <p>Obligations are not shown on a PY report.</p> <p>Zero balance documents are excluded on a PY report.</p>																																					
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Project</td> <td>Level of Detail: P</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Subsidiary</td> <td>None</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Document Number</td> <td>None</td> <td>No</td> <td>No</td> </tr> <tr> <td>FFY</td> <td>None</td> <td>No</td> <td>No</td> </tr> <tr> <td>Program/Category</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Project	Level of Detail: P	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	General Ledger	None	Yes	Yes	Subsidiary	None	Yes	Yes	Document Number	None	No	No	FFY	None	No	No	Program/Category	None	No	No
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Section	Level of Detail: I	Yes	Yes																																		
Project	Level of Detail: P	Yes	Yes																																		
Fund	Level of Detail: F	Yes	Yes																																		
General Ledger	None	Yes	Yes																																		
Subsidiary	None	Yes	Yes																																		
Document Number	None	No	No																																		
FFY	None	No	No																																		
Program/Category	None	No	No																																		

EXHIBIT III-D01 (Continued)

CSTARD01 9990 (DEST: AA SPEC) PM, ,1,0,0,1,0001, ***** RUN:10/27/05 TIME:06.01
 FISCAL MONTH: 03 SEPTEMBER 1(SEC) 0(NOPRJ)***** 1(FUND) FUND(0001) GL(ALL)

DEPARTMENT OF AIR QUALITY
 DOCUMENT REPORT OF OUTSTANDING ENCUMBRANCES, OBLIGATIONS AND PAYABLES
 AS OF 09/30/05

***** PAGE 38

SECTION :00
 FUND :0001 GENERAL FUND
 GENERAL LEDGER :6150 ENCUMBRANCES
 SUBSIDIARY :

DOCUMENT-SFX	FFY	PROGRAM/CAT	C-OB-DTL-AO	ENY	ORIGINAL DOC	ADJUSTMENTS	LIQUIDATIONS	PAYMENTS	BALANCE					
FD_I	FS	M	REF	INDX	PCA	PROJ	WP	DOC DATE	CR DATE	LP DATE	CL DATE	VENDOR-SFX	VENDOR NAME	
CP053007-01	05					3-11-226		05	798.40		0.00	0.00	0.00	798.40
D 1	001	4016	40100			09-13-05		09-13-05	09-13-05			9999999999-99	AUDIO GRAPHIC SYSTEM	
CP053007-02	05					3-23-346		05	1,800.00		0.00	0.00	0.00	1,800.00
D 1	001	4016	40100			09-13-05		09-13-05	09-13-05			9999999999-99	AUDIO GRAPHIC SYSTEM	
CP053009-00	05					3-11-226		05	938.18		0.00	0.00	0.00	938.18
D 1	001	2510	25100			09-26-05		09-26-05	10-25-05			9999999999-99	GATEWAY PROFESSIONAL LLC	
CP053012-00	05					3-29-436		05	1,026.32		0.00	0.00	0.00	1,026.32
D 1	001	4018	40100			09-26-05		09-26-05	10-06-05			9999999999-99	MARKETWARE TECHNOLOGIES	
DP042000-00	04					3-26-414		04	131.00		0.00	67.50-	67.50-	63.50
D 1	001	2520	25200			08-18-04		09-23-04				9999999999-99	ONE LEGAL, INC.	
DP042001-00	04					3-26-414		04	3,836.75		0.00	2,714.35-	2,714.35-	1,122.40
D 1	001	2520	25200			08-18-04		09-23-04				9999999999-99	ESQUIRE DEPOSITION SERVICE, LLC	
DP042004-00	04					3-23-345		04	161.10		0.00	161.10-	161.10-	0.00
D 1	001	5430	54300			09-08-04		07-26-05				9999999999-99	HONEYWELL INC	
DP042004-01	04					3-23-345		04	161.10		0.00	161.10-	161.10-	0.00
D 1	001	5410	54100			09-08-04		07-26-05				9999999999-99	HONEYWELL INC	
DP042007-00	04					3-26-418		04	500.00		0.00	470.20-	470.20-	29.80
D 1	001	5430	54300			11-08-04		11-22-04	11-29-04			9999999999-99	FIRST RESPONSE ERGONOMICS	
S0460002-00	04					3-26-418		04	49,927.50		0.00	49,927.50-	49,927.50-	0.00
D 1	001	1010	10100			06-23-05		06-23-05	07-22-05			9999999999-99	ALTEC SYSTEMS, INC DBA SOFTFILE	
S0460004-00	04					3-26-418		04	900.00		225.00	1,125.00-	1,125.00-	0.00
D 1	001	1010	10100			06-23-05		06-23-05	07-26-05			9999999999-99	ERGONOMICS & INJURY PREVENTION	
S0540016-00	05					3-26-418		05	12,090.00		0.00	0.00	0.00	12,090.00
D 1	001	2510	25100			09-29-05		09-29-05	10-20-05			9999999999-99	LEXIS-NEXIS GROUP	
S0550002-00	05					3-26-418		05	400,000.00		0.00	27,800.55-	27,800.55-	372,199.45
D 1	001	5460	54600			07-27-05		07-27-05	10-03-05			9999999999-99	CENTRAL TRUST BANK	

EXHIBIT III-D02

REPORT NAME:	Aged Revolving Fund Advances	REPORT NO:	CSTARD02
PURPOSE:	Provides information to help monitor the status of outstanding Office Revolving Fund advances to employees and vendors.		
DESCRIPTION:	The report displays Fund 0998 Document File records with balances in one of five aging columns. This report can help agencies collect or clear outstanding Office Revolving Fund Advances as required by SAM. The report can also help review employee advances for compliance with IRS Tax laws.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY			
P: Not Applicable			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
0-No Organization	0-Sort by Vendor	Not Applicable	1-Fund
1-Section	Number		2-Fund Detail
	1-Sort by Document		
	Number		
Fund Selection: Not Applicable			
GLAN Selection: Blank (all GLs), 1190, 1710, 1712 or 1714			
Additional Report Selection Options: Not applicable			
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY			
Level of Detail: All options available			
GLAN Selection: Blank only			
FINANCIAL ELEMENTS:			
The following General Ledgers are displayed:			
<ul style="list-style-type: none"> • 1190–Cash On Hand (ORF disbursements to establish petty cash) • 1710–Expense Advances • 1712–Travel Advances • 1714–Salary Advances. 			
Depending upon the length of time the document has been outstanding, the document balance is displayed in one of five aging columns:			
<ul style="list-style-type: none"> • 0-30 days • 31-60 days • 61-90 days • 91-120 days • Over 120 days. 			

EXHIBIT III-D02 (Continued)

REPORT NAME: Aged Revolving Fund Advances	REPORT NO: CSTARD02																																																								
FINANCIAL ELEMENTS (Continued): <p>Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit.</p>																																																									
SPECIAL NOTES: <p>The aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and the report "As Of Date".</p> <p>If the requested Index level is 1, the report sorts records by Section from the IC Table when Index is present. Agencies do not have to perform Section General Ledger accounting in order to have documents sorted by Section on this report.</p> <p>If the requested Fund level is 2, the report sorts records by the Fund Detail code in the information segment of the record. Agencies do not have to perform Appropriation Fund Detail accounting in order to have documents sorted by Fund Detail on this report.</p>																																																									
REPORT SORT: <p>When the requested Program level is 0:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">DATA FIELD</th> <th style="text-align: left;">SELECTION OPTIONS</th> <th style="text-align: left;">PAGE-BREAK</th> <th style="text-align: left;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>FFY</td> <td>None</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Employee Number</td> <td>Level of Detail: P</td> <td>No</td> <td>No</td> </tr> <tr> <td>Document Number</td> <td>Level of Detail: P</td> <td>No</td> <td>No</td> </tr> </tbody> </table> <p>When the requested Program level is 1:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">DATA FIELD</th> <th style="text-align: left;">SELECTION OPTIONS</th> <th style="text-align: left;">PAGE-BREAK</th> <th style="text-align: left;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>FFY</td> <td>None</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Document Number</td> <td>Level of Detail: P</td> <td>No</td> <td>No</td> </tr> <tr> <td>Employee Number</td> <td>Level of Detail: P</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	No	Fund	Level of Detail: F	Yes	No	FFY	None	Yes	No	General Ledger	None	Yes	Yes	Employee Number	Level of Detail: P	No	No	Document Number	Level of Detail: P	No	No	DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	No	Fund	Level of Detail: F	Yes	No	FFY	None	Yes	No	General Ledger	None	Yes	Yes	Document Number	Level of Detail: P	No	No	Employee Number	Level of Detail: P	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																																																						
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Fund	Level of Detail: F	Yes	No																																																						
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General Ledger	None	Yes	Yes																																																						
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Fund	Level of Detail: F	Yes	No																																																						
FFY	None	Yes	No																																																						
General Ledger	None	Yes	Yes																																																						
Document Number	Level of Detail: P	No	No																																																						
Employee Number	Level of Detail: P	No	No																																																						

EXHIBIT III-D03 (Continued)

REPORT NAME: Accounts Receivable Aging Report	REPORT NO: CSTARD03
--	----------------------------

FINANCIAL ELEMENTS:

The outstanding balance for each receivable document is displayed in one of the following aging columns:

- 0-30 days
- 31-60 days
- 61-90 days
- 91-120 days
- Over 120 days (items over 365 days marked with '&' to the right of the column).

Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

The aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and the report "As Of Date". Document Date and Create Date are not displayed on the report.

Dollar amounts up to \$9999999,999.99 can be displayed in each column and in all 'Total' lines. However, note that some commas have been dropped to provide the necessary space.

The GL totals should reconcile to the G01 Report and agree with other document reports such as the Receivable Status Report (D04).

Vendor Number is displayed without Vendor Suffix.

If the requested Program level is **1** or **2**, **only** documents with a Project are selected. (Project not blank.)

If the requested Fund level is 0, there is no sort or page break by Subsidiary.

Amounts in the "Over 120" column that are over one year old (365 days) are marked with an ampersand (&).

After the "Total Subsidiary" line, two additional Total lines display the dollar value in the "Over 120" column:

Total 120-365 Days
Total Over 365 Days

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Project	Level of Detail: P	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger	None	Yes ¹	Yes ¹
Subsidiary	None	Yes	Yes
Vendor Number	None	No	No
Document Number	None	No	No
FFY	None	No	No

¹Except at Fund Level 0

EXHIBIT III-D03 (Continued)

CSTARD03 9990 (DEST: AA SPEC) PM, ,1,0,0,1,0001,1400,
FISCAL MONTH: 03 SEPTEMBER 1(SEC) 0(NOPRJ)***** 1(FUND) FUND(0001) GL(1400)
DEPARTMENT OF AIR QUALITY
ACCOUNTS RECEIVABLE AGING
AS OF 09/30/05

***** RUN:10/27/05 TIME:06.01

***** PAGE 1

```
SECTION: 00
FUND: 0001 GENERAL FUND
GLAN: 1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS
SUBSIDIARY:00010000 DUE FRM GEN FD
```

VENDOR NAME	VENDOR NUMBER	DOC-SFX	FY	SOURCE	AS	AGED BALANCE IN DAYS				
						0-30	31-60	61-90	91-120	OVER 120
SCO		POL2005--01	05	991913-28		7,000.00	0.00	0.00	0.00	0.00
DEPT OF CORREC		SPP20050-02	05	580200		5,000.00	0.00	0.00	0.00	0.00
CORRECTIONS		TR031111-48	03	991913-14		0.00	0.00	0.00	0.00	200.00
CORRECTIONS		T0302-10-18	03	991913-14		0.00	0.00	0.00	0.00	50.00
CORRECTIONS		T0304-11-96	03	991913-14		0.00	0.00	0.00	0.00	200.00
FORESTRY & FIR		T0308-10-37	03	991913-14		0.00	0.00	0.00	0.00	100.00
CORRECTIONS		T0308-11-88	03	991913-14		0.00	0.00	0.00	0.00	400.00
EDUCATION		T0309-10-22	03	991913-14		0.00	0.00	0.00	0.00	50.00
*TOTAL SUBSIDIARY						12,000.00	0.00	0.00	0.00	1,000.00
TOTAL 120-365 DAYS										1,000.00
TOTAL OVER 365 DAYS										0.00
*TOTAL GENERAL LEDGER 1400						12,000.00	0.00	0.00	0.00	1,000.00

EXHIBIT III-D06

REPORT NAME:	Document Report by Appropriation	REPORT NO:	CSTARD06
PURPOSE:	Provides information for monitoring the status of ALL documents by their appropriation classification, and some documents with no appropriation classification such as ORF advances and Account Receivables-Other.		
DESCRIPTION:	This report includes all Document File records, including those that are not normally supported in the Document File. See D16 Report also.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM:	CM, PM or PY		
P:	Not Applicable		
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
Not Applicable	Not Applicable	Not Applicable	1-Fund 2-Fund Detail
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Blank (all GLs) or any valid GL			
Additional Report Selection Options:			
Index Range:	Enter the Index or range of Indexes. Leave blank for all Indexes.		
PCA Range:	Enter the PCA or range of PCAs. Leave blank for all PCAs.		
OBJ Range:	Enter the Object Detail or range of Object Details. Leave blank for all Object Details.		
FFY Selection:	Enter the FFY or leave blank for all FFYs.		
PRJ/WP Selection:	Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.		
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY			
Level of Detail: All options available			
Fund Selection: Blank only			
GLAN Selection: Blank only			
Additional Report Selection Options: All selections and ranges – Blank only			

EXHIBIT III-D06 (Continued)

REPORT NAME: Document Report by Appropriation	REPORT NO: CSTARD06																																
<p>FINANCIAL ELEMENTS:</p> <p>Original Document: The amount of the document established by the original accounting transaction. Normal balance is a Debit for Receivables and a Credit for Payables.</p> <p>Adjustments: Net of subsequent adjustment entries to increase or decrease the original document amount. Normal balance may be either a Debit or a Credit.</p> <p>Liquidations: The amount of liquidations (collections/payments) made against the document. After final liquidation of encumbrances, this amount equals the sum of the Original Document and Adjustment columns. Normal balance is a Credit for Receivables and a Debit for Payables.</p> <p>Payments: The actual payments recorded against the document. For encumbrances, this may exceed the amount shown in the Liquidations column. For most other documents this amount is the same as shown in the Liquidations column. Normal balance is a Credit for Receivables and a Debit for Payables.</p> <p>Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit for Receivables and a Credit for Payables.</p>																																	
<p>SPECIAL NOTES:</p> <p>PY reports exclude zero balance documents.</p> <p>If a document is set up and brought to a zero balance in the same fiscal month, it is on the specific fiscal month report, but not on subsequent reports (it is purged at the end of the fiscal month).</p> <p>"Reference" is shown in the header as an AS Table look-up field. It is not used for sorting records on the report.</p> <p>PM reports exclude documents with a zero balance when the "Document Create Date" (Month and Year) is greater than the report "As Of Date".</p> <p>Several Transaction Codes that post to the Document File require input of GLANs for the Document File record. When a GLAN is entered that is not normally supported in the Document File, it appears on this report.</p> <p>Obligations are not shown on a PY report.</p>																																	
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">DATA FIELD</th> <th style="text-align: left;">SELECTION OPTIONS</th> <th style="text-align: left;">PAGE-BREAK</th> <th style="text-align: left;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>ENY</td> <td>None</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Appropriation Sym</td> <td>None</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Program/Category</td> <td>None</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Subsidiary</td> <td>None</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Document Number</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	ENY	None	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Appropriation Sym	None	Yes	Yes	Program/Category	None	Yes	Yes	General Ledger	None	Yes	Yes	Subsidiary	None	Yes	Yes	Document Number	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																														
ENY	None	Yes	Yes																														
Fund	Level of Detail: F	Yes	Yes																														
Appropriation Sym	None	Yes	Yes																														
Program/Category	None	Yes	Yes																														
General Ledger	None	Yes	Yes																														
Subsidiary	None	Yes	Yes																														
Document Number	None	No	No																														

EXHIBIT III-D12

REPORT NAME: Encumbrance and Obligation Documents Supporting the Q12 Report	REPORT NO: CSTARD12																																
PURPOSE: Lists documents that support the Encumbrances and Obligations column on the Q12 Report.																																	
DESCRIPTION: The Report lists Document File records for GLs 6150 and 6170 with balances other than zero. Records are listed in the same sequence as the Q12 Report and sorted within that sequence by Document Number. (The totals for a Category match the applicable Q12 Report line when requested at the same level with the GL 6150 option.)																																	
REPORT REQUEST OPTIONS: <div style="margin-left: 20px;"> Report Period: FM: CM, PM or PY P: Blank=All Fiscal Years, C=Current Fiscal Year, P=Prior Fiscal Years </div> <div style="margin-left: 20px;"> Level of Detail: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 25%;">Index (I)</th> <th style="text-align: left; width: 25%;">Program (P)</th> <th style="text-align: left; width: 25%;">Object/Source (O/S)</th> <th style="text-align: left; width: 25%;">Fund (F)</th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>0-No Program</td> <td>0-No Object</td> <td>0-No Fund</td> </tr> <tr> <td>1-Section</td> <td>1-Program</td> <td>1-Category</td> <td>1-Fund</td> </tr> <tr> <td>2-Sub-Section</td> <td>2-Element</td> <td>2-Object</td> <td>2-Fund Detail</td> </tr> <tr> <td>3-Unit</td> <td>3-Component</td> <td>3-Object Detail</td> <td>4-Fund after Index</td> </tr> <tr> <td>4-Sub-Unit</td> <td>4-Task</td> <td>4-Agency Object</td> <td>5-Fund Detail</td> </tr> <tr> <td>5-Sub-Sub-Unit</td> <td>5-PCA</td> <td></td> <td>after Index</td> </tr> <tr> <td>6-Index</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </div> <div style="margin-left: 20px;"> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Blank (6150 and 6170), 6150 or 6170 Additional Report Selection Options: <div style="margin-left: 20px;"> Index Range: Enter the Index or range of Indexes. Leave blank for all Indexes. PCA Range: Enter the PCA or range of PCAs. Leave blank for all PCAs. OBJ Range: Enter the Object Detail or range of Object Details. Leave blank for all Object Details. FFY Selection: Enter the FFY or leave blank for all FFYs. PRJ/WP Selection: Not applicable. </div> </div> <div style="margin-left: 20px;"> Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: <div style="margin-left: 20px;"> Report Period FM: PM or PY P: Blank only Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only </div> </div>		Index (I)	Program (P)	Object/Source (O/S)	Fund (F)	0-No Organization	0-No Program	0-No Object	0-No Fund	1-Section	1-Program	1-Category	1-Fund	2-Sub-Section	2-Element	2-Object	2-Fund Detail	3-Unit	3-Component	3-Object Detail	4-Fund after Index	4-Sub-Unit	4-Task	4-Agency Object	5-Fund Detail	5-Sub-Sub-Unit	5-PCA		after Index	6-Index			
Index (I)	Program (P)	Object/Source (O/S)	Fund (F)																														
0-No Organization	0-No Program	0-No Object	0-No Fund																														
1-Section	1-Program	1-Category	1-Fund																														
2-Sub-Section	2-Element	2-Object	2-Fund Detail																														
3-Unit	3-Component	3-Object Detail	4-Fund after Index																														
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5-Sub-Sub-Unit	5-PCA		after Index																														
6-Index																																	

EXHIBIT III-D12 (Continued)

REPORT NAME: Encumbrance and Obligation Documents Supporting the Q12 Report	REPORT NO: CSTARD12																																				
FINANCIAL ELEMENTS: <p>Original Document: The amount established by the original accounting transaction. Normal balance is a Debit.</p> <p>Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.</p> <p>Liquidations: The amount of the liquidations posted to the document. After final payment of Encumbrances (GL 6150), this amount equals the total of the Original Document and Adjustments columns. Normal balance is a Credit.</p> <p>Payments: The actual collections or payments made against the document. For Encumbrances, this column does not always equal the Liquidations column. Normal balance is a Credit.</p> <p>Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit.</p>																																					
SPECIAL NOTES: <p>The Document File is not affected by Cost Allocation or Fund Split. Therefore, the Q12 Report must be requested with the GL 6150 option. Otherwise, the D12 Report and Q12 Report encumbrance difference represents allocated encumbrances.</p> <p>When the report is requested with Fund Detail (Fund level is 2 or 5), the Fund Detail code is used to sort the documents. Agencies do not have to indicate an Appropriation Control Indicator of 1 (Fund Detail Level) on the D23 table in order to have documents sorted by Fund Detail on this report.</p> <p>When the requested Fund level is 4 or 5, Fund and Fund Source follow Organization in the sorting of records on the report.</p> <p>The program and organization data displayed on the report is derived from the Document File record. The program and organization Document File Key data is not used for sorting purposes.</p> <p>Documents with a zero balance are excluded from the report.</p>																																					
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="padding: 5px;">DATA FIELD</th> <th style="padding: 5px;">SELECTION OPTIONS</th> <th style="padding: 5px;">PAGE-BREAK</th> <th style="padding: 5px;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">FFY</td> <td style="padding: 5px;">Report Period: P</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">Fund</td> <td style="padding: 5px;">Level of Detail: F</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">Fund Source</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">Organization</td> <td style="padding: 5px;">Level of Detail: I</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">Program</td> <td style="padding: 5px;">Level of Detail: P</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">Category</td> <td style="padding: 5px;">Level of Detail: O/S</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">General Ledger</td> <td style="padding: 5px;">GL</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Document Number</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	FFY	Report Period: P	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Fund Source	None	Yes	Yes	Organization	Level of Detail: I	Yes	Yes	Program	Level of Detail: P	No	Yes	Category	Level of Detail: O/S	No	Yes	General Ledger	GL	No	No	Document Number	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																																		
FFY	Report Period: P	Yes	Yes																																		
Fund	Level of Detail: F	Yes	Yes																																		
Fund Source	None	Yes	Yes																																		
Organization	Level of Detail: I	Yes	Yes																																		
Program	Level of Detail: P	No	Yes																																		
Category	Level of Detail: O/S	No	Yes																																		
General Ledger	GL	No	No																																		
Document Number	None	No	No																																		

EXHIBIT III-D16

REPORT NAME:	Document Report for SCO Reconciliation	REPORT NO:	CSTARD16
PURPOSE:	Provides a detail listing of documents that support the DB1 Report. The DB1 Report is used to perform the SCO/CALSTARS monthly reconciliation. See also D06 Report.		
DESCRIPTION:	Lists individual Document File records that are summarized on the DB1 Report.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM:	CM, PM or PY		
P:	Not Applicable		
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
0-No Organization	Not Applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Blank (all GLs) or any valid GL			
Additional Report Selection Options:			
Index Range:	Enter the Index or range of Indexes. Leave blank for all Indexes.		
PCA Range:	Enter the PCA or range of PCAs. Leave blank for all PCAs.		
OBJ Range:	Enter the Object Detail or range of Object Details. Leave blank for all Object Details.		
FFY Selection:	Enter the FFY or leave blank for all FFYs.		
PRJ/WP Selection:	Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.		
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY			
Level of Detail: All options available			
Fund Selection: Blank only			
GLAN Selection: Blank only			
Additional Report Selection Options: All selections and ranges – Blank only			

EXHIBIT III-D16 (Continued)

REPORT NAME: Document Report for SCO Reconciliation	REPORT NO: CSTARD16
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FINANCIAL ELEMENTS:

Original Document: The amount established by the original accounting transaction. Normal balance is a Debit for Receivables and a Credit for Payables.

Adjustments: Net of subsequent adjustment entries to increase or decrease the original document. The balance may be either a Debit or a Credit.

Liquidations: The amount of liquidations made against the document. Normal balance is a Credit for Receivables and a Debit for Payables.

Payments: The amount of collections/payments made against the document. Normal balance is a Credit for Receivables and a Debit for Payables.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit for Receivables and a Credit for Payables.

SPECIAL NOTES:

The report includes Document records for General Ledgers 1190, 1311 through 1315, 1319, 1330, 1340, 1380, 1400, 1500, 1710, 1730, 1740, 1750, 3010, 3020, 3040, 3110, 3210, 3220, 3290, 3730, 6150, and 6170. Document records are listed on this report for the specified General Ledgers **ONLY** when the document has an Appropriation Symbol.

Refer to the DB1 table for an explanation of system assigned SCO Type values and Document File record selection criteria.

When Reference is **980**, the report shows **000**.

When Account Type is **PR**, the Reference is followed by the FFY. When Account Type is **CA**, the report uses **99** for the program and "Clearing Account" as the program title.

Obligations are not shown on a PY report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
SCO Type	None	Yes	No
Account Type	None	Yes	No
Program/Category/ Source	None	Yes	No
General Ledger	None	Yes	Yes
Document Number	None	No	No

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By Value Report	REPORT NO: CSTARD20								
PURPOSE: Provides information to fill out Aging Report of Accounts Receivable for the SCO									
DESCRIPTION: The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340 and 1380 from the PY Document File. The balance for documents with a balance over 6 months old are summarized on the report in one of five value categories and a count of the number of documents in each category by fund is displayed. A total balance and count by fund is the last column of the report. Documents with net negative balances are excluded from this report. The report should be ordered after all FM 13 entries are done.									
REPORT REQUEST OPTIONS: Report Period: FM: CM, PY P: Not Applicable Level of Detail: <table data-bbox="310 720 1357 783"> <tr> <td><u>Index (I)</u></td> <td><u>Program (P)</u></td> <td><u>Object/Source (O/S)</u></td> <td><u>Fund (F)</u></td> </tr> <tr> <td>Not Applicable</td> <td>Not Applicable</td> <td>Not Applicable</td> <td>Not Applicable</td> </tr> </table> Fund Selection: Not Applicable. GLAN Selection: Not Applicable. Additional Report Selection Options: Index Range: Not Applicable. PCA Range: Not Applicable. OBJ Range: Not Applicable. FFY Selection: Not Applicable. PRJ/WP Selection: Not Applicable. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: CM, PY Level of Detail: Not Applicable Fund Selection: Not Applicable GLAN Selection: Not Applicable Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	Not Applicable	Not Applicable	Not Applicable	Not Applicable
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>						
Not Applicable	Not Applicable	Not Applicable	Not Applicable						

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By Value Report	REPORT NO: CSTARD20								
FINANCIAL ELEMENTS: <p>The sum of outstanding balances for each receivable document is displayed in one of the following columns based on the balance of the document:</p> <ul style="list-style-type: none"> • Under 500 • \$500.01 - \$1,000.00 • \$1,000.01 - \$7,500.00 • \$7,500.01 - \$50,000.00 • Over \$50,000.00. <p>Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit. Documents with Credit balances have been excluded from the calculation for this report.</p>									
SPECIAL NOTES: <p>The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO</p> <p>For all General Ledgers except documents over 2 years old in General Ledger 1319, the aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and June 30th of the prior Fiscal Year.</p> <p>For documents over 2 years old in General Ledger 1319, the aging column is determined by the Fiscal Year of the Document.</p> <p>Dollar amounts up to \$9999999999.99 can be displayed in each column. However, note that commas will be dropped to provide the necessary space.</p>									
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> <tr> <td>Fund</td> <td>None</td> <td>No</td> <td>No</td> </tr> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Fund	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL						
Fund	None	No	No						

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By General Ledger	REPORT NO: CSTARD21								
<p>FINANCIAL ELEMENTS:</p> <p>The sum of outstanding balances for each receivable document is displayed in one of the following General Ledger columns:</p> <ul style="list-style-type: none"> • 1311 Abatements • 1312 Reimbursements • 1313 Revenue • 1314 Operating Revenue • 1315 Dishonored Checks • 1319 Other • 1320 Interest • 1330 Loans • 1340 Audit Exceptions • 1380 Contingent • 1400 Other Funds and Appropriations • 1500 Other Governments <p>Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit. Documents with Credit balances have been excluded from the calculation for this report.</p>									
<p>SPECIAL NOTES:</p> <p>The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO</p> <p>For all General Ledgers except documents over 2 years old in General Ledger 1319, the aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and June 30th of the prior Fiscal Year.</p> <p>For documents over 2 years old in General Ledger 1319, the aging column is determined by the Fiscal Year of the Document.</p> <p>Dollar amounts up to \$9999999999.99 can be displayed in each column. However, note that commas will be dropped to provide the necessary space.</p>									
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> <tr> <td>Fund</td> <td>None</td> <td>No</td> <td>No</td> </tr> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Fund	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL						
Fund	None	No	No						

EXHIBIT III-D21 (Continued)

[illegible]

DEPARTMENT OF AIR QUALITY
ACCOUNTS RECEIVABLE (180 DAYS OR MORE) BY GENERAL LEDGER
AS OF 06/30/10

***** PAGE 1

BALANCE BY GLAN							
	1311 ABATEMENTS	1312 REIMB	1313 REVENUE	1314 OP REVENUE	1315 DIS CHECKS	TOTAL 13XX	1400 OTHER FNDS/APPNS
FUND	1319 OTHER	1320 INTEREST	1330 LOANS	1340 AUDIT EXCEP	1380 CONTINGENT		1500 OTHER GOVT
0001	0.00	126,753.73	0.00	0.00	0.00	126,784.05	27,062.49
	30.32	0.00	0.00	0.00	0.00		0.00
0044	2,861.75	0.00	0.00	0.00	0.00	3,614.72	766,511.86
	752.97	0.00	0.00	0.00	0.00		0.00
0649	0.00	0.00	21,500.00	0.00	0.00	21,500.00	154,169.96
	0.00	0.00	0.00	0.00	0.00		0.00
0890	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00		75,000.00
0918	0.00	0.00	0.00	0.00	0.00	6,130.42	39,936.21
	0.00	0.00	6,130.42	0.00	0.00		0.00
3095	0.00	0.00	594.00	0.00	54.00	648.00	4.27
	0.00	0.00	0.00	0.00	0.00		0.00
9328	0.00	0.00	0.00	0.00	0.00	0.00	90,677.19
	0.00	0.00	0.00	0.00	0.00		0.00
9329	0.00	0.00	0.00	0.00	0.00	7,192.29	180.90
	0.00	0.00	7,192.29	0.00	0.00		0.00
*TOTAL	2,861.75	126,753.73	22,094.00	0.00	54.00	165,869.48	1,078,542.88
	783.29	0.00	13,322.71	0.00	0.00		75,000.00